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P-5435(DIV2)

November 16, 2004

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

RE: U.S. Divisional Patent Application Serial No. 10/601,795 filed June 23, 2003, entitled "Ultra Fine Dead Sea Mineral Compound and Method of Manufacture

Dear Sir:

Enclosed please find the following items for filing on the above referenced divisional patent application:

1. Response to Office Action of August 18, 2004 with Certificate of Mailing; and
2. Revocation of Power of Attorney and Appointment of New Attorney with Certificate of Mailing.

Please stamp the enclosed acknowledgment card with the date of receipt and return to my office.

Sincerely,

Miguel Villarreal, Jr.

Enclosures

cc: Morris Samelson

MV/ks

G:\TDL\EarthSalts\P-5435(DIV2)\OA Resp Aug 18 & POA Cover Ltr.doc

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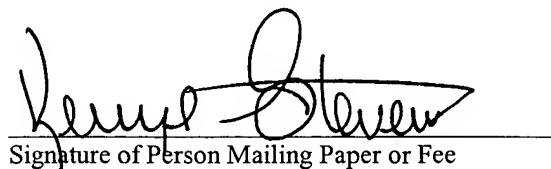
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CERTIFICATE OF MAILING

I hereby certify that this paper (along with any paper referred to as being attached or enclosed) is being deposited on the date shown below with the United States Postal Service in an envelope addressed to the "Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450", as follows:

<u>37 CFR 1.8(a)</u>	<u>37 CFR 1.10</u>
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